

***What Every Member of the
Trade Community Should Know About:***

Fibers and Yarns Construction and Classification Under the HTSUS



An Advanced Level
Informed Compliance Publication of the
U.S. Customs Service

Revised September 2000

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

Publication History

First Issued: August 1996
Revised: September 2000

PRINTING NOTE:

This publication was designed for electronic distribution via the Customs Electronic Bulletin Board and Customs World Wide Web site (<http://www.customs.gov>) and is being distributed in a variety of formats. It was originally set up in Microsoft Word97®. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader®.

PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “***informed compliance***” and “***shared responsibility***,” which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record's failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Fibers and Yarns: Construction and Classification under the HTSUS*** as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Stuart P. Seidel,
Assistant Commissioner
Office of Regulations and Rulings

(This page intentionally left blank)

TABLE OF CONTENTS

INTRODUCTION	1
FIBER AND YARN CONSTRUCTION, NOMENCLATURE & TERMINOLOGY	2
Basic Definitions	2
Yarn Configurations: Single Versus Plied	3
Twist	3
Measuring the “Linear Density” of a Yarn	4
Cotton Yarn Numbers	4
Denier and Decitex	4
Tenacity	5
Identifying High-Tenacity and Non-High-Tenacity Yarns	5
Sewing Thread.....	6
Table 1 Yarns Put Up for Retail Sale.....	7
Table 2 Overall Guide to Classifying Textile Yarns	8
SPECIALTY YARNS	9
Gimped Yarn.....	9
Core-Spun Yarn.....	9
Boucle Yarn	9
Chenille Yarn	10
Loop-Wale Yarn.....	10
Texturized Yarn.....	10
Metalized Yarns	10
CORDAGE, BRAID ETC. OF HEADINGS 5607 AND 5808	11
Identifying Twine, Cordage, Rope, and Cable	11
Braid: Heading 5607 Versus Heading 5808.....	12
“Of Wide Nonfibrillated Strip”	12
Table 3 Classifying Textile Yarns, Twine, Cordage, Rope, and Cable	13
SILK FILAMENTS, FIBERS & YARNS OF CHAPTER 50	14
WOOL & HAIR FIBERS & YARNS OF CHAPTER 51	15
Outline of the Wool Production Process	15
Outline of the Cashmere Production Process	17
Other Animal Hairs.....	18
Notes on Yield and Conditioned Weight for Wool	19
Table 4 Grades of Wool Fiber	20
COTTON FIBER & YARNS OF CHAPTER 52	21
Cotton Fiber Production	21
A Note on “Harsh or Rough” Cotton.....	22
Waste Products from Cotton Fiber Processing	23
Cotton Classifications and Quotas: HTSUS Chapters 52 and 99	24
Cotton Yarns.....	25
Table 5 Cotton Yarns at a Glance: HTSUS 6-Digit Subheadings	26
VEGETABLE FIBERS & YARNS OF CHAPTER 53; PAPER YARNS	27
Classifying Vegetable Fibers	27

Classifying Yarns, Braids, and Fabrics of Vegetable Fibers	29
Paper Yarn.....	30
MAN-MADE FILAMENT, STRIP & STAPLE FIBERS, AND YARNS THEREOF	30
Man-Made Filaments And Fibers	30
Man-Made Fiber and Filament Production.....	31
Man-Made Staple Fiber Production	32
Man-Made Fiber Yarns	33
Table 6 Man-Made Filament Yarns and Strips at a Glance	33
Table 7 Man-Made Staple Fiber (“Spun”) Yarns at a Glance	34
INVOICING REQUIREMENTS	35
Yarns	35
Twine, Cordage, Rope, or Cable	36
Fibers.....	37
APPENDIX A: USEFUL CONVERSION FACTORS.....	37
APPENDIX B: BURN TEST.....	38
Background.....	38
Limitations.....	38
Method	39
Safety Notes	39
Table 8 Burning Characteristics of Textile Fibers	39
ADDITIONAL INFORMATION	41
The Internet	41
Customs Regulations.....	41
Customs Bulletin	42
Importing Into the United States	42
Video Tapes.....	42
Informed Compliance Publications	43
Value Publications	45
“Your Comments are Important”	46

INTRODUCTION

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be “entered,” that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be “classified” (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, anti-dumping or countervailing duties, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know About: Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know About: Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Classification of merchandise under the Harmonized Tariff Schedule of the United States is in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes.

The Harmonized Commodity Description and Coding System Explanatory Notes (E.N.)¹ constitute the official interpretation of the Harmonized System at the international level. While not legally binding nor dispositive, the E.N.s provide a commentary on the scope of each heading of the Harmonized System and are generally indicative of the proper interpretation of these headings. See T.D. 89-80, 54 FR 35127, 35128 (August 23, 1989). In order to properly classify fibers and yarns, it is necessary to understand their construction, nomenclature and terminology.

¹ The *Explanatory Notes - Second Edition* is © 1996 Customs Co-operation Council (working name: World Customs Organization (WCO)), Rue du Marché, B-1210 Brussels, Belgium. Several of the tables in this publication are adapted from the E.N. Section XI text or tables.

FIBER AND YARN CONSTRUCTION, NOMENCLATURE & TERMINOLOGY

Basic Definitions

The HTSUS provides a wealth of definitions of a wide variety of textile items, but it contains no general definitions of “fiber,” or “yarn,” or, for that matter, “textiles.” The textile trade defines a yarn generally as a strand of textile fibers, filaments or material suitable for knitting, weaving or otherwise forming a textile fabric. However, the HTSUS contains no such definition and implies in several places that the use of yarn is not necessarily limited to making fabric. This may remain an open question until it is resolved by an administrative or court ruling.

Except in a few cases where the tariff defines the term for a specific limited purpose, there is no general definition for the term “textile.” Where there is no definition, it would seem reasonable to consider any material that would be classified within Section XI as a “textile.”

Yarns are generally made of fibers or filaments, which can come from various sources. The key distinction between filament and staple fiber (commonly known as spun) yarns is in the type of material making up the yarn:

Filaments consist of very long, thin cylinders of extruded material, either in single strands (“monofilament”) or in grouped multiple strands (“multifilament”). For purposes of Section XI, a filament is less than 1 millimeter in maximum cross section (i.e., diameter, in most cases). A filament can be compared to a length of wire or fishing line. Multifilament yarns may be, but need not necessarily be, twisted.

Staple fiber yarns generally consist of much shorter lengths of material 25 to 180 mm in length. Generally, to form yarn from such short fibers, the fibers must be first aligned in a parallel fashion (carded, or carded and combed), then wound together (“spun”) either clockwise or counter-clockwise so that the fibers adhere to each other. A yarn made in this way is also called a spun yarn. Spinning is a twisting process wherein the fibers, which are first aligned in a parallel fashion, are twisted together until they cling to each other well enough to remain in the form of a yarn. This type of twisting is to be distinguished from the process of taking two or more yarns and twisting them together to form a plied yarn (see discussion of “Twist” below).

Silk is a naturally-occurring filament; the silkworm produces a single filament of silk that can be thousands of feet in length. Cotton and wool are examples of naturally-occurring staple fibers. The fibers removed from the cotton plant are an inch or two in length, while the fibers cut from a sheep might be several inches in length.

Yarns may also be made of flat strips of materials such as polypropylene that are folded and twisted. If their “apparent width,” i.e., their width in the folded or twisted condition, is 5 millimeters or less, they are classified in the appropriate textile provisions, mentioned later in this booklet.

The term “yarn,” as it is used in this tariff, includes twine, cordage, rope and cable as well. See later discussion on that subject.

Yarn Configurations: Single Versus Plied

Once a group of single filaments or a group of staple fibers is twisted or spun into a yarn, it can be referred to as a single yarn.

Most basic yarns are either single or plied (the HTSUS calls plied yarns “multiple” or “folded”). A single filament yarn could be a single multifilament yarn, which is one collection of parallel filaments grouped together, or twisted together in the same direction, or a single filament (a monofilament) intended for use in the production of a fabric. A single staple fiber yarn would be a yarn that has been made by spinning (winding) a collection of staple fibers all in the same direction.

Two or more single yarns can be twisted with each other to form a “plied” or “multiple” or “folded” yarn. Generally, the direction of the twist in such a yarn would be the opposite of the direction of the twist of the single yarns that make up the plied yarn. Two or more plied yarns, when twisted together, in turn become a “cabled” yarn.

Twist

A yarn can be twisted to form either a Z-twist (twisted in the counterclockwise direction), or an S-twist (twisted in the clockwise direction). To look at it another way, you can untwist a Z-twisted yarn by using your hands to untwist it clockwise, and you can untwist an S-twisted yarn by using your hands to untwist it counterclockwise. If you view a yarn under magnification, you could mentally superimpose a “Z” over the component yarns in a Z-twisted yarn, or an “S” over the component yarns in an S-twisted yarn.

The single yarns that make up a three-ply yarn might, for example, each be twisted in the “Z” direction, while the three plies would be twisted in the “S” direction. The direction in which the plies are twisted in order to form the completed plied yarn is called the final twist.

Another significant factor for yarn is the amount of twist, usually expressed in either “TPI” (turns per inch) or “TPM” (turns per meter).

Measuring the “Linear Density” of a Yarn

Yarn Number, Denier, Decitex, Cotton Count and other terms are ways of expressing the linear density, or weight per unit length, of a yarn. Industry, in purchasing yarns for any particular use, is concerned with this property, and the HTSUS also makes certain distinctions that relate to linear density.

For different types of yarn and for different fibers, there are different way of expressing this property. The following discussion is intended to address the most common expressions of linear density as well as number of plies in a yarn.

Cotton Yarn Numbers

Normally used to describe spun (staple fiber) yarns, the English yarn number or English cotton yarn number indicates the number of 840-yard lengths in a pound of yarn. The lower the cotton yarn number, the heavier the yarn. Following is the conversion from English yarn numbers, commonly provided on invoices, to metric yarn numbers required by the HTSUS:

$$\begin{aligned}\text{English yarn no.} \times 1.6933 &= \text{Metric yarn no.} \\ &= \text{Number of 1000 meter lengths in a kilogram of yarn}\end{aligned}$$

The yarn number is usually shown in conjunction with the number of plies, e.g., 60/1 indicates yarn size 60, one ply (also referred to as “60’s”), while 60/2 indicates two size 60 yarns, plied (also referred to as “60’s two”).

For plied yarns, for purposes of classifying yarns in HTSUS chapter 52, we take the yarn number of the individual singles yarns that make up a plied yarn, & convert it to metric. We do not use the “equivalent” yarn number of the plied yarn. e.g., A 60/2 yarn would be classified under the subheading for plied 60’s yarns, not under the subheading for plied 30’s yarn.

Denier and Decitex

Normally used to describe filament-type yarns, denier indicates the weight in grams of 9,000 meters of yarn. Like the cotton yarn number, it is an expression of linear density for a yarn. But unlike the cotton yarn number, the higher the denier is, the heavier is the yarn. Following is the conversion from denier, commonly given on invoices, to decitex, which is required by the HTSUS:

$$\begin{aligned}\text{Decitex} &= 1.1111 \times \text{Denier} \\ &= \text{weight in grams of 10,000 meters of yarn}\end{aligned}$$

For a plied yarn, denier count may be followed by a specific statement regarding number of plies, e.g., 100D. - 3 Ply.

For tariff purposes, however, we are interested in the “singles equivalent,” i.e., the denier (or decitex) of the overall plied yarn. In the above example, the singles equivalent denier would be 300 denier (or 333 decitex).

Tenacity

Tenacity is the amount of force (in pounds, grams, centinewtons or other units) needed to break a yarn, divided by the (unstrained) denier, decitex, or some other measure of weight per unit length.

Following are some common conversions related to tenacity:

$$\text{Grams/denier} \times 8.827 = \text{Centinewtons per tex}$$

$$\text{Millinewtons/decitex} = \text{Centinewtons per tex}$$

(“Burst strength” or “bursting strength” is a characteristic of fabric that measures how much pressure can be applied to the surface before it bursts. It is often used to assess parachute material. Although you might be given this figure for a fabric, it has no direct relationship to, and cannot be used to calculate, the tenacity of the yarns within the fabric.)

Identifying High-Tenacity and Non-High-Tenacity Yarns

The HTSUS defines high-tenacity yarn as yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

- for single yarn of nylon or other polyamides, or of polyesters: 60 cN/tex
- for multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters: 53 cN/tex
- for single, multiple (folded) or cabled yarn of viscose rayon: 27 cN/tex.

The surest way to distinguish high-tenacity yarns from those that are not high-tenacity is to have them tested in a laboratory. A laboratory will measure linear density (in denier or decitex) and then subject the yarn to controlled tension until the breaking point. The force exerted at the breaking point is then divided by the linear density to calculate the tenacity.

However, this cannot practically be done on every importation of filament yarns. If invoices are in conformity with section 141.89 of the Customs Regulations (quoted later

in this booklet), they will indicate whether or not such a yarn is high-tenacity; such invoice statements can be verified by lab testing on a selective basis.

Absent the above information, however, there are several guidelines which, although not conclusive, may suggest whether a yarn is high-tenacity:

- Industrial yarns would seldom be bleached or colored or dyed.
- Filament “textile yarns” (the term the trade uses for yarns made for apparel and furnishings) generally would not exceed 900 denier (990 decitex), while “industrial yarns” (the trade term for yarns for industrial applications such as tires) would generally be 1100 denier (1210 decitex) and higher.
- “Textile” yarns would generally be shipped in protective cartons because of their fragility, while tubes of the tougher “industrial” yarns may be stacked directly on skids and shrink-wrapped in plastic.
- If a yarn can be easily pulled apart by hand, it is probably not a high-tenacity yarn.
- The ultimate consignees or end-users of high-tenacity industrial yarns would normally be tire or rubber product manufacturers or converters. The automotive sector is by far the largest end-use market for these yarns. Another major application is in reinforcing automotive and appliance belts. High-tenacity yarn also has some other minor end uses such as thread for shoes, webbing or strapping, and ballistics fabrics used to make bulletproof clothing.

The above are merely guidelines to assist you in screening “industrial” yarns from “textile” yarns, the latter being less likely to be high-tenacity. Only lab testing can conclusively distinguish high-tenacity from non-high-tenacity yarns.

Sewing Thread

“Sewing thread,” as used in headings 5204, 5401 and 5508, means multiple (folded) or cabled yarn (a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g; (b) dressed for use as sewing thread; and (c) with a final Z-twist (Section XI Note 5).

While most elements of this definition are easy to determine, the question of whether a yarn is “dressed” is problematic. The Explanatory Notes simply indicate that dressed sewing thread has been “given a finishing treatment,” and say nothing about the amount of dressing that should be present.

Industry seems to have no universally accepted standard that dictates the amount of dressing that must be present. The *American Cotton Handbook* states, “Each

manufacturer develops through research and constant experimentation the processing techniques and formulations which are found to be most suitable for each type of thread and the use the trade makes of it.”

On January 5, 1996, Note 5(b) to Section XI was supplemented to make clear that sewing thread be dressed for use as *sewing thread*. The rationale for this change was the possibility that without an explicit statement specifying that sewing thread be dressed for use as such, yarns not intended for the manufacture of sewing thread would be wrongly classified as sewing thread. This would be the case where such yarns met the criteria stipulated in paragraphs (a) and (c) of the Note and contained only a small residue of finishing agents derived from the initial stage of the manufacturing process, rather than from a finishing treatment, such as that found on sewing thread. Thus, the presence of only a small quantity of finishing agents might lead users to falsely believe that the yarn is dressed and, therefore, fulfilled all three criteria of Note 5 to Section XI.

Table 1 Yarns Put Up for Retail Sale

This table, for purposes of certain headings of Chapters 50, 51, 52, 54 and 55, summarizes the classification of yarns that are “put up for retail sale.” It is adapted from the *Explanatory Notes*, and is subject to the exceptions listed below.

Explanatory Notes © Customs Co-operation Council (World Customs Organization)

Way in which put up	Type of yarn ⁽¹⁾	Conditions under which the yarn is to be regarded as put up for retail sale
On cards, reels, tubes or similar supports	(1) Silk, waste silk or man-made filament yarns (2) Wool, fine animal hair, cotton or man-made staple yarns	Weighing 85 g or less (including support) Weighing 125 g or less (including support)
In balls, hanks or skeins	(1) Man-made filament yarn of less than 3,000 decitex, silk or waste silk yarns (2) Other yarns of less than 2,000 decitex (3) Other yarns	Weighing 85 g or less Weighing 125 g or less Weighing 500 g or less
In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other ⁽²⁾	(1) Silk, waste silk, or man-made filament yarns (2) Wool, fine animal hair, cotton or man-made staple fiber yarns	Each of the smaller skeins to be of a uniform weight of 85 g or less Each of the smaller skeins to be of a uniform weight of 125 g or less

Exceptions:

The following yarns are never deemed to be put up for retail sale:

- (a) Single yarn of silk, waste silk, cotton or man-made fibers, however put up.
- (b) Single yarn of wool or of fine animal hair, bleached, dyed or printed, measuring 5,000 decitex or less, however put up.
- (c) Multiple (folded) or cabled yarn of silk or waste silk, unbleached, however put up.
- (d) Multiple (folded) or cabled yarn of cotton or man-made fibers, unbleached, in hanks or skeins.

(e) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less.

(f) Single, multiple (folded) or cabled yarn of any textile material, in cross-reeled hanks or skeins (Cross-reeling indicates that in building up the hank the thread crosses diagonally as the hank is being wound, preventing the hank from being split. Cross-reeling is the method usually adopted when the hanks are for dyeing.)

(g) Single, multiple (folded) or cabled yarn of any textile material, put up on supports (e.g., cops, twisting mill tubes, pirns, conical bobbins or spindles) or in some other manner (for example, in the form of cocoons for embroidery looms, cakes made by centrifugal spinning) indicating its use in the textile industry.

Table 1 Notes:

(¹) References to the various textile materials apply also to such mixtures as are classified therewith under the provisions of Note 2 to Section XI (see Part (I)(A) of the General Explanatory Note to Section XI).

(²) The hanks or skeins comprising several smaller hanks or skeins separated by dividing threads are formed of one continuous length of yarn which, on being cut, allows the component hanks or skeins to be readily separated. One or more dividing threads pass between the skeins and keep them separate from each other. These smaller hanks and skeins are often wrapped round with paper bands. Other hanks and skeins of one continuous length, or yarn with dividing threads which do not separate the main hank or skein into smaller hanks or skeins of uniform weight, but are simply intended to prevent tangling during processing (e.g., dyeing), are not regarded as put up for retail sale.

Table 2 Overall Guide to Classifying Textile Yarns

This is a questionnaire which serves as an overall guide to classifying yarns under the HTSUS. Answer questions in sequence, until you arrive at a 4-digit HTSUS #.

QUESTIONS	IF YES	IF NO
Rubber core, gimped (wound) with metal?	5605	Go to next question.
Rubber core, not gimped with metal?	5604	Go to next question.
Braided with tight, compact structure?	5607	Go to next question.
Braided, not with tight, compact structure?	5808	Go to next question.
Loop-wale (knitted)?	5606	Go to next question.
Chenille (pile-like)?	5606	Go to next question.
Metal present, for reinforcement?	5607	Go to next question.
Metal present, not for reinforcement?	5605	Go to next question.
Gimped?	5606	Go to next question.
Exceeds decitex requirement of Section XI Note 3?	5607	Go to next question.
Visibly plastic or rubber coated?	5604	Go to next question.
Of silk?	5004 - 5006	Go to next question.

Of wool or animal hair?	5106 - 5110	Go to next question.
Of cotton?	5204 - 5207	Go to next question.
Of vegetable fiber?	5306 - 5308	Go to next question.
Of paper?	5308.30	Go to next question.
Of man-made filament?	5402 - 5406	Go to next question.
Of man-made staple fiber?	5508 - 5511	Not a yarn of Section XI.

SPECIALTY YARNS

Gimped Yarn

A gimped yarn (heading 5606) consists of a yarn, around which is wrapped another yarn or filament or strip. It is distinguished from a twisted yarn in that the core yarn does not twist with the yarn that is wrapped around it; the surrounding yarn could be unwrapped and the core yarn would remain intact.

Core-Spun Yarn

Core-spun yarns are often confused with gimped yarns. They differ in that they consist of a core (usually a monofilament or multifilament yarn), around which fibers (not yarns) are wrapped. A common example is a spandex filament core with a wrapping of cotton fibers. Since it is sometimes difficult for the unaided eye to distinguish fibers wrapped around a core from yarn wrapped around a core, it may be necessary to request laboratory analysis to identify such yarns. Core-spun yarns are not classified as gimped yarns but rather as basic yarns in the appropriate provisions in chapters 50-55 (depending on chief weight, generally).

Boucle Yarn

A Boucle yarn might or might not be a gimped yarn, depending on how it is made. The term comes from the French word for “buckled,” and refers to a yarn which has a rough appearance with “slubs” at random intervals through the yarn’s length. This effect, can be created by using an outer gimping yarn to gather the core yarn unevenly, leaving the core yarn exposed at intervals (known as a “corkscrew” construction). A similar effect can be achieved by varying the tension between two yarns as they are being twisted together. If a boucle yarn is created by gimping, it would most likely be classified under heading 5606; if not, it would most likely be classified in the appropriate provision in chapter 50-55.

Chenille Yarn

A chenille yarn (heading 5606) is one that has a pile effect, i.e., it has pile yarns or fibers protruding from the yarn. It can be created by cutting certain woven fabrics lengthwise along a pair of warp yarns, so that the remaining pieces of weft yarn create the pile effect.

Loop-Wale Yarn

Sometimes known as “chainette,” or “loop and wale” yarn, loop-wale yarn is created by knitting a fabric that is narrow enough to have the appearance of a yarn. It is also covered by heading 5606.

Texturized Yarn

Texturized yarns, also known as textured yarns or bulked yarns, are normally filament yarns of chapter 54, in which the component filaments have been crimped (i.e., a regular pattern of wrinkles has been imparted to the filaments) to create a softer look and feel. This crimping is achieved by any one of a number of methods, such as knitting a fabric, heat setting it and then “de-knitting” it to yield crimped yarns, or running the yarns through a “stuffer box” which crimps and sets the yarn. They are normally classified in the appropriate subheadings of chapter 54 (see flowchart later in this publication).

Metalized Yarns

Metalized yarns can take many forms. Some examples:

- Metal wire combined with textile.
- Metalized strip, consisting of a core of metal foil or of plastic (often polyester) film coated with metal dust, sandwiched by means of adhesive between two layers of plastic film (e.g., “Lurex”).
- Gimped (“supported”) yarn, consisting of a man-made fiber yarn around which is wrapped a metalized strip.
- Plied yarns, in which one or more of the plies is metalized strip, and others are man-made fiber.

All of these are “metalized yarns” classifiable under HTSUS 5605.

Often, the actual amount of metal present is quite small in relation to the weight of the textile fibers. However, in general, any of these yarns that have metal present, whatever the proportion of metal present, is classified as a metalized yarn under heading 5605.

When classifying a fabric etc. made from such metalized yarn, we count the entire weight of the metalized yarn as “other” textile fibers when making any “chief weight” determination (reference: HQ 084861 and HTSUS Sect. XI Note 2(B)(a)).

TO SUMMARIZE: for classification purposes, metalized yarns are considered “other” textile fibers, and these yarns are treated that way no matter how little metal is present.

Following are guidelines for classifying decorative metalized yarns and braids, with outer wrap of metalized strip/yarn, and inner core of some other material (of the type normally sold for gift-wrapping or crafts):

- Core of rubber thread, outer covering of braided metalized strip/yarn: Heading 5604. The Explanatory Note indicates that 5604 includes rubber thread covered by “plaiting” (braiding). The Headnote and Explanatory Note for heading 5605 does not include plaiting or braiding construction. Heading 5808 (“braid in the piece”) does not include braid with a core of rubber thread or cord; heading 5604 (“rubber thread and cord, textile covered”) is more specific, per HQ 951886, GRI 3(a). NY 873047.
- Core of rubber thread, outer covering of gimped metalized strip/yarn (i.e., metalized strip/yarn is wrapped, not braided, around the rubber core): Heading 5605. Both headings 5604 and 5605 appear to describe the item with equal specificity. In both cases the Explanatory Notes allow a gimped construction. GRI 3(c). NY 871525.
- Core of textile yarn, outer covering of braided metalized strip/yarn: Heading 5808. Heading 5605 appears does not include braided constructions, since they are not mentioned in the heading or the Explanatory Note. NY 883073.
- Core of textile yarn, outer covering of gimped metalized strip/yarn (i.e., metalized strip/yarn is wrapped, not braided, around the core): Heading 5605. Explanatory Note specifically describes metalized yarn constructed by gimping. NY 895400.

CORDAGE, BRAID ETC. OF HEADINGS 5607 AND 5808

Identifying Twine, Cordage, Rope, and Cable

The classification table found in the General Explanatory Note for Section XI, reproduced below, provides the most useful guide available, on when yarns are classified in heading 5607 versus other places in Section XI. It is notable that:

- Gimped, chenille, loop wale, metalized, wool, animal hair and paper yarns that are of twisted construction are never classified under heading 5607.
- Multifilament yarn without twist or with a twist of less than 5 turns per meter, and monofilament, of Chapter 54, are never classified in heading 5607.

- Yarns that are of twisted construction and made of silk, flax, true hemp, coir, cotton, other vegetable fibers and man-made fibers are classified in heading 5607 if they meet certain minimum decitex requirements.
- Braid is classified in either heading 5607 or in heading 5808, depending on its structure (see further discussion below). If braid is tightly plaited and has a compact structure, it is classified in heading 5607 regardless of its decitex.

In a twisted yarn, the component single plies which make up the final product are simply twisted, either clockwise or counterclockwise, to combine the various plies and to add strength to the yarn. In a braided yarn, the various yarns which make up the final product are interlaced in a diagonal manner. It can sometimes be easily identified by compressing the cord lengthwise (grasping the cord in two places that are close together and pushing those two segments of the cord closer together). This causes the braid structure to loosen and increase in diameter so that the plaited structure is more obviously visible.

Braid: Heading 5607 Versus Heading 5808

As noted above, the distinction between braid of heading 5607 and braid of heading 5808 is primarily in the structure of the braid. Braid that is tightly plaited and has a compact structure is to be classified in heading 5607, while the less compact, not tightly plaited braid is to be classified in heading 5808. This guideline leaves much room for interpretation. In administrative rulings and informal opinions given to Customs field officers, flat braids (such as certain types of shoelace material) have generally been considered as not having a compact structure and thus have been classified in heading 5808. Braids for which it is difficult to say whether they are tight and compact, but which are primarily decorative in nature (for instance, those having decorative-type metalized threads) have been classified in heading 5808, which is judged also to cover materials that are more decorative in nature.

Braid which is classified in heading 5808 has been considered to be a “fabric.” This becomes significant when deciding where to classify articles made up of such materials.

“Of Wide Nonfibrillated Strip”

HTSUS 5607.41.10 and 5607.49.10 provide for rope etc. made of wide nonfibrillated strip. The term “wide” means that the strip is more than 25.4 mm (1”) wide in its unfolded, untwisted and uncrimped condition. But there has been some question of what is meant by “nonfibrillated.”

Headquarters Ruling HQ 083629 establishes that a fibrillated strip is one that is split into VISIBLE interconnecting fibrils (fiber-like tears or splits that run along the lengthwise direction of the material).

Non-fibrillated strip is strip (over 1" wide) which, when carefully untwisted, is found to be intact, i.e., not split into visible interconnecting fibrils. Merely having its molecules oriented does not make a strip "fibrillated" (HQ 083894 follows the same principle). The term "of wide nonfibrillated strip," when applied to twine, cordage, rope or cable, refers to that which contains more than 65 percent by weight of nonfibrillated strip.

Table 3 Classifying Textile Yarns, Twine, Cordage, Rope, and Cable

Yarns are classified according to their characteristics (measurement, whether or not polished or glazed, number of plies) in those headings of Chapters 50 to 55 relating to yarns, as twine, cordage, rope or cables under heading 5607, or as braids under heading 5808. This E.N. table shows the correct classification in each individual case:

Type ⁽¹⁾	Characteristics determining classification	Classification
Reinforced with metal thread	In all cases	Heading 5607
Of metalized yarn	In all cases	Heading 5605
Gimped yarn, other than those of headings 51.10 and 56.05, chenille yarn and loop wale yarn	In all cases	Heading 5606
Braided textile yarn	(1) Tightly plaited and with a compact structure	Heading 5607
	(2) Other	Heading 5808
Other: - Of silk or waste silk ⁽²⁾	(1) Measuring 20,000 decitex or less	Chapter 50
	(2) Measuring more than 20,000 decitex	Heading 5607
- Of wool or other animal hair	In all cases	Chapter 51
- Of flax or true hemp	(1) Polished or glazed:	Heading 5607
	(a) Measuring 1,429 decitex or more	
	(b) Measuring less than 1,429 decitex	Chapter 53
	(2) Neither polished nor glazed:	Chapter 53
	(a) Measuring 20,000 decitex or less	
	(b) Measuring more than 20,000 decitex	Heading 5607

- Of coir	(1) Of one or two plies (2) Of three or more plies	Heading 5308 Heading 5607
- Of cotton or other vegetable fibers	(1) Measuring 20,000 decitex or less (2) Measuring more than 20,000 decitex	Chapter 52 or 53 Heading 5607
- Of man-made fibers (including those yarns of two or more monofilaments of Chapter 54 ⁽²⁾)	(1) Measuring 10,000 decitex or less (2) Measuring more than 10,000 decitex	Chapter 54 or 55 Heading 5607

Explanatory Notes © Customs Co-operation Council (World Customs Organization)

Table 3 Notes.

- (¹) References to the various textiles materials apply also to such mixtures as are classified therewith under the provisions of Note 2 to Section XI (see Part (I)(A) of the General Explanatory Note to Section XI).
- (²) Silk worm gut of heading 5006, multifilament yarn without twist or with a twist of less than 5 turns per metre, and monofilament, of Chapter 54, and man-made filament tow of Chapter 55 do not in any circumstances fall in heading 5607.

SILK FILAMENTS, FIBERS & YARNS OF CHAPTER 50

Silk is the only organic fiber that is in the form of a filament, and it is produced by the silkworm. In spinning its cocoon for its metamorphosis from the chrysalis state, the silkworm forms in its internal glands a glutinous liquid composition of fibroin and sericin which it discharges through two external orifices called “spinnerets” located below its mouth. When emitted, the two threads combine into a single thread and harden immediately upon exposure to air. The filaments adhere to each other to form the cocoon shell.

After the cocoons are harvested, they are “reeled” by placing them in a basin of hot water to loosen the filaments, pulling the filament ends of several cocoons (typically 4 to 20 of them) together, and winding them up onto a “reel.” In this process, the several filaments twist together slightly, and adhere to each other because of the natural gum on their surface. This reeling process results in a single “thread” of silk, which is classified as raw silk in heading 5002. It appears to the unaided eye to be a single filament, but in actuality it is composed of several very fine filaments. “Thrown” silk (of heading 5004) consists of yarns obtained by twisting (either singly or two or more together) the raw silk threads of heading 5002.

WOOL & HAIR FIBERS & YARNS OF CHAPTER 51

Outline of the Wool Production Process

Following is a summary of the usual steps in the processing of first quality wool from sheep to yarn. Not every type of wool or hair will go through all of these steps; this is intended as more of a generic listing of the possible steps:

- (1) Shearing is cutting the wool from the sheep by hand or mechanical means. Wool at this stage is called “grease” wool because the natural oil of the sheep remains in the wool. “Shorn” wool is cut in this manner from either the live sheep or from the pelt of the dead animal; “pulled” wool is pulled from the pelt of the dead animal after fermentation or appropriate chemical treatment.

Tariff classification at the end of this stage would be somewhere in the following ranges: 5101.11.10-5101.21.40, 5101.29.10-5101.29.40.

- (2) Trimming is cutting off the poorer quality edges so the grade that is to be shipped is roughly uniform.

This stage of processing would not change the tariff classification from what it was after shearing.

- (3) Separation according to quality, in some cases, is done at the time of shearing.

This stage of processing would not change the tariff classification from what it was after shearing and trimming.

- (4) Packaging of the raw shorn wool consists of rolling it up, tying and packing it loosely in sacks weighing about 225 to 300 pounds, for shipment to mills.

This stage of processing would not change the tariff classification from what it was after shearing, trimming and separation.

- (5) Sorting and Grading is done by skilled workers who determine grades by type, length, fineness, elasticity and strength.

This stage of processing would not change the tariff classification from what it was after shearing, trimming, separating and packaging.

- (6) Scouring consists of a thorough washing in warm water, soap and a mild solution of soda ash or other alkali, to remove natural oils (grease, also known as “yolk”) and vegetable matter. This causes the raw wool to lose from 20 to 80 percent of its original weight. After scouring, rollers are used to squeeze out water.

Alternatives to scouring include washing in hot water only, to remove most grease and dirt; treatment with volatile solvents such as benzene to remove grease; or frosting to freeze the wool and remove the grease in a brittle state.

This stage of processing would not change the tariff classification from what it was after shearing, trimming, separating, packaging, sorting and grading.

- (7) The “de-greasing” process contemplated by the tariff occurs in step (6) above in the water, detergent and alkaline baths, and is fully completed at the time the water rinse (the fifth bath in the schematic) occurs. After this process is completed, optional mothproofing and/or bleaching agents may be introduced. They are, in other words, steps that advance the wool beyond the de-greased condition.

Tariff classification at the end of this stage: 5101.21.65, 5101.21.70 or 5101.29.65 or 5101.29.70.

- (8) Carbonizing occurs if the wool is not sufficiently clear of vegetable matter after scouring, and consists of a dilute acid bath which burns out the foreign matter.

Tariff classification at the end of this stage: 5101.30.10-5101.30.70.

- (9) Drying is controlled so that the wool retains about 12 to 16 percent of the moisture that was added, to condition it for further handling.

This stage of processing would not change the tariff classification from what it was after carbonizing.

- (10) Oiling consists in treating the wool with various oils, to keep it from becoming brittle and to lubricate it for the spinning operation.

Tariff classification at the end of this stage: 5101.30.65 or 5101.30.70.

- (11) Dyeing may be done after oiling and before further processing, but in some cases wool may be dyed at the top, yarn or fabric stages.

Tariff classification at the end of this stage: 5101.30.65 or 5101.30.70.

- (12) Blending of different grades of wool may be done (optionally) at the next stage.

This tariff classification at the end of this stage may or may not change, depending on which types of fiber are blended (see Chapter 51 Additional U.S. Note 2(e) regarding “unimproved” wool).

- (13) Carding serves to disentangle the fibers to prepare them for spinning, and is done by passing the fibers between rollers covered with fine wire teeth. This stage produces wool in the form of loose, untwisted, rope-like “sliver,” ready for spinning into yarn. Yarn that is spun from carded wool is known as “woolen” yarn.

Tariff classification at the end of this stage: 5105.10.

- (14) Gilling and Combing are additional processes used only in the production of smoother “worsted” yarns. It consists of further drawing of the fibers along fine-toothed combs, to remove the shorter fibers and further align the longer ones, to produce “tops,” a smoother, more uniform sliver suitable for spinning into “worsted” yarns.

Tariff classification at the end of this stage: 5105.21-5105.29.

Outline of the Cashmere Production Process

Let us take a look at a variation on the wool process involving a fine animal hair such as cashmere:

- (1) Shearing or Combing serve to remove the wool from the cashmere goat.

Shearing consists simply of cutting the hair off the animal with shears. Under this method, both the desirable underdown and the undesirable coarser “guard” hair are removed in the same proportion in which they existed on the animal.

The more commonly used combing method removes hair by pulling a comb through the animal's hair; this tends to remove a larger proportion of underdown and leave more of the coarser hair on the animal. Thus, combing results in a product which has a higher percentage of underdown than does shearing.

Tariff classification at the end of this stage: 5102.10.40.

- (2) Separation according to quality, in some cases, is done at the time of shearing. The sorting is generally according to:

- the color (the whiter the color, the higher the value),
- length of staple fiber (longer length has higher value),
- fiber fineness (the lower the fiber diameter in microns, the higher the "grade," the finer the fiber and the higher the value), and
- the percentage yield of underdown (higher percentage yield has higher value - cashmere removed by combing generally has a yield in the range of 50%, while that removed by shearing has a yield of around 25%).

Tariff classification at the end of this stage: 5102.10.40.

- (3) Scouring consists of washing the hair in a series of four baths to remove grease and other foreign matter. There generally are three sequential baths of detergent and hot water, followed by a final rinse bath with water only. If desired by the customer, bleaching is added during one of the baths. These four baths achieve disinfecting as well as physical cleaning, although sometimes if there is a danger of anthrax, a fifth bath of formaldehyde is used.

Tariff classification at the end of this stage: 5102.10.40.

- (4) Pre-opening

Tariff classification at the end of this stage: 5102.10.40.

- (5) Dehairing serves to separate the coarser guard hairs from the desirable underdown hairs. Dehairing machines are modified carding type machines that operate primarily on the principle that the coarse guard hairs are heavier than the fine underdown. When the co-mingled mass of fine and coarse fibers are presented to the dehairing machine, the centrifugal force of the high RPM carding rolls throws the heavier coarse hairs underneath the de-hairer while the finer underdown travels through the machine. After dehairing, the expected coarse hair content is only 0.1% to 3.0%.

Because of the type of process that occurs, some would argue that dehairing is a carding process, but Customs' position (HQ 950906) is that it is not. The process does, however, advance the fiber beyond the de-greased or carbonized condition. It also greatly increases the value or price of the fiber.

Tariff classification at the end of this stage: 5102.10.90.

- (6) There is generally no carding process for cashmere (although some would argue that dehairing is a process similar to carding). Combing follows dehairing, and consists of further drawing the fibers along fine-toothed combs, to remove the shorter fibers and further align the longer ones, to produce "tops," suitable for spinning into yarns. The shorter fibers that are thrown off in this process are known as "noils."

Tariff classification at the end of this stage: 5105.30.00.

Other Animal Hairs

Camel hair, produced chiefly in China, Mongolia and various republics of the former Soviet Union, is subject to similar processes as cashmere; valuable underdown must be separated from coarser hairs. It must be scoured and dehaired for commercial use.

Cashgora is a hybrid goat fiber resulting from the crossbreeding of cashmere and mohair-type goats, produced commonly in New Zealand, the republics of the former

Soviet Union, Turkey, and Mongolia. It is subject to similar processes as cashmere and camel hair.

Angora rabbit hair is produced in China, and is different from cashmere in that its coarse hairs are not necessarily objectionable, so that in most cases the fiber is used without dehairing.

Pashmina is the hair of the inner coat of the goat *capra hircus* which at this time is not listed as an endangered species. The hair is finer yet warmer than even cashmere and is harvested from live animals. Since the goat is native to the Himalayas, source countries are generally India, Nepal, and possibly China.

Notes on Yield and Conditioned Weight for Wool

Certain duties in Chapter 51 are based on the “clean kg.,” which is the clean yield in kilograms. The HTSUS defines “clean yield,” except for purposes of carbonized fibers, as the absolute clean content (i.e., all that portion of the merchandise which consists exclusively of wool or hair free of all vegetable and other foreign material, containing by weight 12 percent of moisture and 1.5 percent of material removable from the wool or hair by extraction with alcohol, and having an ash content of not over 0.5 percent by weight), less an allowance, equal by weight to 0.5 percent of the absolute clean content plus 60 percent of the vegetable matter present, but not exceeding 15 percent by weight of the absolute clean content, for wool or hair that would ordinarily be lost during commercial cleaning operations. For purposes of carbonized fibers, the term “clean yield” means in the condition as entered.

Wool is often bought on the basis of “conditioned weight,” which is the dry weight plus a fixed percentage of expected moisture content by percent of weight, or “moisture regain.” This is usually 15% to 18% depending on the system employed. A term such as “conditioned at 17%” for a wool purchase would indicate that the fiber was bought on the basis of a moisture regain of 17%. Under CIE 1235/57 (which, although written under the previous valuation system and before the HTSUS, still is instructive), valuation was based on the price per conditioned kilogram, while any specific duty rate was assessed against the actual landed net weight in kilograms, adjusted for clean yield.

Table 4 Grades of Wool Fiber

The HTSUS has separate provisions for wool based on its grade, which is a number which expresses the fineness of the fibers. The grade is a standard unit of measurement which is not the same as the fiber diameter in microns. It can be related to the fiber diameter in microns as shown on the following table.

Grade	Average Fiber Diameter, in microns	Max Standard Deviation, in microns
Finer than 80s	under 17.70	3.59
80s	17.70 to 19.14	4.09
70s	19.15 to 20.59	4.59
64s	20.60 to 22.04	5.19
62s	22.05 to 23.49	5.89
60s	23.50 to 24.94	6.49
58s	24.95 to 26.39	7.09
56s	26.40 to 27.84	7.59
54s	27.85 to 29.29	8.19
50s	29.30 to 30.99	8.69
48s	31.00 to 32.69	9.09
46s	32.70 to 34.39	9.59
44s	34.40 to 36.19	10.09
40s	36.20 to 38.09	10.69
36s	38.10 to 40.20	11.19
Coarser than 36s	over 40.20	

(Based on the Official Standards of the United States for Grades of Wool as promulgated by the U.S. Department of Agriculture, effective January 1, 1966.)

COTTON FIBER & YARNS OF CHAPTER 52

Cotton Fiber Production

Cotton fiber that has not been carded or combed is generally classified according to staple length. In some cases, the variety of cotton is also significant. Before we discuss the complex scheme of classifications and quotas that apply to raw cotton, it might be helpful to summarize the usual steps in the process of making cotton yarn from raw fiber:

- (1) Harvesting: Cotton is picked in the form of “bolts” from the cotton plant. At this point the cotton is in small clusters 1 to 12 inches in diameter, which include seeds and other undesired plant material, and is referred to as “seed cotton.”

Tariff heading at the end of this stage: 5201.

- (2) Ginning: The next step in cotton processing is to remove the seeds, using a cotton gin. The product of this process is sometimes referred to as “lint cotton” or “ginned cotton.”

After separation from the cotton fibers by ginning, the seeds are still covered with a fine down formed of very short fibers (usually less than 5 mm long), known as “cotton linters.” Linters are too short for spinning, but are used in the manufacture of man-made fibers (e.g., rayon), cellulose plastics, certain varieties of paper, filter blocks and as a filler in the rubber industry.

Tariff heading at the end of this stage: 5201. Linters in subheading 1404.20.

- (3) Baling: Lint cotton is baled at the cotton gin after the seeds have been removed. The bale supplied to textile mills averages 500 pounds in weight.

Tariff heading at the end of this stage: 5201.

- (4) Blending: Cotton taken from a number of bales is blended together and separated into large tufts.

Tariff heading at the end of this stage: 5201.

- (5) Cleaning: In the step cleaner, large tufts of cotton are reduced in size and quantities of trash (stems, leaf, and seed fragments, etc.) are removed. In the opener-cleaner, tufts are further reduced in size and fluffed, and large quantities of trash are removed.

Tariff heading at the end of this stage: 5201.

- (6) Picking: Trash removal is continued, and small tufts are formed into a continuous sheet known as “picker laps,” which are approximately 40 inches wide and 1 inch thick and weigh about 40 pounds each.

Tariff heading at the end of this stage: 5201.

- (7) Carding: The picker lap is processed into a thin mist-like sheet which is formed into a loose rope-like strand of fibers known as “card sliver.”

Tariff heading at the end of this stage: 5203.

- (8) Combing: If the fiber is intended for finer yarns, it is put through an additional straightening, in which fine-toothed combs continue straightening the fibers until they are highly parallel. This process results in “comb sliver,” which appears smoother and finer than card sliver.

Tariff heading at the end of this stage: 5203.

- (9) Drawing: A number of card slivers are brought together and drawn out to form a single rope-like strand known as “drawn sliver,” having straightened fibers and improved uniformity.

Tariff heading at the end of this stage: 5203.

- (10) Roving: The drawn sliver is further drawn out into a smaller strand of fibers known as roving.

Tariff heading at the end of this stage: 5203.

- (11) Spinning: The roving is still further drawn out into a tiny strand of fibers and twisted into a yarn on either a ring spinning system or an open-end spinning system.

Tariff heading at the end of this stage: 5205-7.

A Note on “Harsh or Rough” Cotton

Despite much research, going back to hearing reports by the U.S. Tariff Commission in the 1920's and also into various trade and industry publications (some crumbling and yellowing with age), we have been unable to find a definition for “harsh or rough” cotton. The variety of harsh or rough cotton that has a staple length of 29.36874 mm (1-5/32 inches) (see HTSUS 5201.00.24 and 5201.0028) is identified in the background documents as Peruvian Tanguis cotton. But the harsh or rough cotton that has a staple length under 19.05 mm (¾ inch) classified under HTSUS 5201.0005, is apparently a different variety and is not defined or described in the background documents.

Even contacts in the USDA could provide no definition of this term. Based on what little information is available, it appears that the term “harsh or rough” has nothing to do with impurities, and something to do with the crinkliness of the fibers. However, USDA contacts did indicate that cotton with a staple length of less than $\frac{3}{4}$ ” is extremely rare, and would probably be found only in the Indian subcontinent. Since the term was created by USDA in 1939, without any apparent definition or guidelines, and since there was mention in the 1958 Tariff Commission study to the effect that USDA will test for this, our approach, as far as lab-testing is concerned, should be to leave the determination up to USDA in all cases by having Customs labs refer that type of testing to Agriculture Department labs.

Waste Products from Cotton Fiber Processing

At each of the above stages of processing, there are cotton fibers and other byproducts which are thrown off and recovered for other uses. Except for cotton linters discussed above, they are generally classified under heading 5202.

“Gin notes,” sometimes referred to simply as “notes,” are a by-product of the cotton ginning process, and consist of reclaimable cotton lint mixed with bits of leaves and bark (5202.9950) (Note: “regins” are gin notes that have been put through a willowing and cleaning process, and are generally classified not as waste, but as cotton fiber of heading 5201).

“Picker notes” are the waste materials extracted during the opening, cleaning and picking processes. This waste contains the heavier trash such as stems, seeds, seed coat fragments, etc., and some fiber (5202.9950). It is marketable and usually used for padding.

“Picker lap waste” or “lap waste” occurs as the ends of the laps are removed from machines to ensure even and uniform splicing when replenishing the supply package fed later to the carding machinery. Lap waste is good cotton and is later blended in predetermined amounts with the regular mix (5202.9905, 5202.9910 or 5202.9930).

“Card strips” are a waste byproduct of the carding process. They include:

- “Card cylinder and doffer strips” which are the fibers that gradually collect between the wires of the card clothing on the carding machine. This waste has to be removed periodically from the machine. It is used primarily by makers of coarse industrial yarns and fabrics.
- “Card flat strips” includes fibers, neps (small knotted or tangled fiber fragments) and dirt that accumulate on the wire clothed flats during carding. As the flats revolve, the waste is removed so that a clean surface is presented to the carding cylinder. This waste is used primarily by makers of coarse yarns and fabrics.

“Card motes and fly” are waste removed from the picker lap by the combing action of the card. It is a much lower form of waste than the card strips described above, and is composed of very short fibers, seed coat fragments, dirt, etc. It is used in padding, mattresses and is occasionally used for blending into mixes for low-grade coarse industrial yarns (5202.9950).

“Sliver waste” is a clean white waste that occurs at the carding, combing and drawing processes during the “piecing-up” or splicing operations (5202.9905, 5202.9910 or 5202.9930). It can be reworked by blending with raw stock in predetermined amounts.

“Noils” or “comber noils” are a byproduct of combing, and they are the short fibers which are combed out and completely separated from the longer fibers. It is used in blends for the manufacture of yarns and fabrics (5202.9950).

“Roving waste” is a clean white waste resulting from replenishing the supply packages in the spinning frame. It is re-workable by blending with the raw stock mix in small amounts (5202.9905, 5202.9910 or 5202.9930).

Cotton Classifications and Quotas: HTSUS Chapters 52 and 99

Cotton fiber and waste are currently subject to a system of tariff-rate quotas, which will be slowly phased out over time. In addition, the Secretary of Agriculture, under certain market conditions, announces “Special” quotas for Upland Cotton. Following are outlines of the various types of cotton quotas, based on the Harmonized Tariff Schedule of the United States (HTSUS), as they apply to imports entered for the 2000 calendar/quota year.

- Under **NAFTA**, Mexico is granted gradually increasing quota amounts until the year 2003, when quota restrictions will end.
- Under the Uruguay Round Agreements Act, Section 22 absolute quotas were replaced by tariff-rate quotas (TRQ’s) on January 1, 1995. TRQ’s are a two-tier tariff system under which a specified “in-quota” quantity of an article enters at lower “in-quota” tariff rates, and “over-quota” quantities enter at substantially higher “over-quota” rates. The in-quota quantity excludes imports from Mexico and from countries which are not members of the World Trade Organization (WTO), or which are not specifically listed in the quota. The in-quota TRQ quantities for cotton are listed under Additional U.S. Notes 5, 6, 7, and 8 of HTSUS chapter 52. The in-quota quantity has increased annually until this year (2000), and it will remain at that level.
- Under the Special Cotton Import Quota, a special quota on UPLAND cotton is triggered when the price conditions set forth in section 103B(a)(5)(F) of the Agricultural Act of 1949, as amended, are met, and the United States Department of Agriculture (USDA) issues an announcement which specifies a quantity that may be entered under HTSUS 9903.5201 - 9903.5226 during a 180-day period following the

effective date of such determination and announcement. Announcements may be made on a weekly basis. Imports must be accompanied by: (1) an original certificate from a foreign government agency official of the country of origin attesting that the cotton is of a variety of *Gossypium Hirsutum* (also known as Upland Cotton); (2) an importer certification that the cotton was purchased not later than 90 days after the quota was established; and (3) be entered under the terms and conditions in US Note 6(a) of Subchapter III of Chapter 99 of the HTSUS. See last paragraph, below, on General Note 15 of the HTSUS.

- Under the Special Limited Global Import Quota, a special quota on UPLAND cotton is triggered when the price conditions set forth in section 103B(n) of the Agricultural Act of 1949, as amended, are met, and USDA issues an announcement which specifies that quantity that may be entered under HTSUS 9903.5200 during a 90-day period following the effective date of such determination and announcement. Imports must be accompanied by: (1) an original certificate from a foreign government agency official of the country of origin attesting that the cotton is of a variety of *Gossypium Hirsutum* (also known as Upland Cotton); (2) an importer certification that the cotton was purchased not later than 90 days after the quota was established; and (3) be entered under the terms and conditions in US Note 6(b) of Subchapter III of Chapter 99 of the HTSUS. See last paragraph, below, on General Note 15 of the HTSUS.
- General Note 15 of the HTSUS states that whenever a product of chapter 52 is (1) subject to a TRQ (the NAFTA or Uruguay Round quotas), and (2) subject to provisions of subchapter IV of Chapter 99 HTSUS (the Secretary of Agriculture's "Special" quotas), entries of such products shall not be counted against the quantities specified as the in-quota TRQ quantity. General Note 15(e) specifically lists as an exclusion "cotton entered under the provisions of US Note 6 to Subchapter III of Chapter 99 and subheadings 9903.5200 through 9903.5226 inclusive." Such imports count against the special quota quantity of HTSUS 9903.5200 through 9903.5226 which are in the USDA announcement(s). Imports are dutiable at the tariff rates under 5201.0012, 5201.0022 or 5201.0055 depending on staple length.

See the current HTSUS and the latest version of the Informed Compliance Publication *What Every Member of the Trade Community Should Know About: Raw Cotton: Tariff Classification and Import Quotas*, for more details.

Cotton Yarns

Most of the types of distinctions that matter in classification of cotton yarns have already been discussed. This includes the (metric) cotton yarn number, whether the yarn is sewing thread or is put up for retail sale, and whether it is plied. The remaining question is whether a yarn is uncombed or combed.

Uncombed cotton yarns are those made from the carded fibers described above. These fibers have been subjected to carding which serves to roughly align the fibers. Under magnification, these yarns will appear to have rough edges with some stray fibers and some which are not quite parallel.

Combed cotton yarns are those made from the combed cotton fibers. These fibers have been subjected to an additional process which removes the shorter fibers and more perfectly aligns the fibers that remain. This results in a smoother appearance than that of carded yarns.

The tariff subheading outline on the following page is intended to serve as a guide to classifying cotton yarns “at a glance” at the six-digit (subheading) level. Refer to discussions earlier in this booklet for definitions of the key terms.

Table 5 Cotton Yarns at a Glance: HTSUS 6-Digit Subheadings

(all yarn number measurements are per single yarn)

5204 COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE:

Not put up for retail sale:

5204.11	Containing 85% or more by weight of cotton
5204.19	Other
5204.20	Put up for retail sale

5205 COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:

(“Plied” refers to the tariff description, “Multiple (folded) or cabled yarn.”)

Metric Yarn Number	English Yarn Number	Single, not combed	Single, combed	Plied, not combed	Plied, combed
$nm \leq 14$	$ne \leq 8.27$	5205.11	5205.21	5205.31	5205.41
$14 < nm \leq 43$	$8.27 < ne \leq 25.39$	5205.12	5205.22	5205.32	5205.42
$43 < nm \leq 52$	$25.39 < ne \leq 30.71$	5205.13	5205.23	5205.33	5205.43
$52 < nm \leq 80$	$30.71 < ne \leq 47.24$	5205.14	5205.24	5205.34	5205.44
$80 < nm \leq 94$	$47.24 < ne \leq 55.51$	5205.15	5205.26	5205.35	5205.46
$94 < nm \leq 120$	$55.51 < ne \leq 70.87$	5205.15	5205.27	5205.35	5205.47
$nm > 120$	$ne > 70.87$	5205.15	5205.28	5205.35	5205.48

5206 COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:

Metric Yarn Number	English Yarn Number	Single, not combed	Single, combed	Plied, not combed	Plied, combed
$nm \leq 14$	$ne \leq 8.27$	5206.11	5206.21	5206.31	5206.41
$14 < nm \leq 43$	$8.27 < ne \leq 25.39$	5206.12	5206.22	5206.32	5206.42
$43 < nm \leq 52$	$25.39 < ne \leq 30.71$	5206.13	5206.23	5206.33	5206.43
$52 < nm \leq 80$	$30.71 < ne \leq 47.24$	5206.14	5206.24	5206.34	5206.44
$nm > 80$	$47.24 < ne \leq 55.51$	5206.15	5206.25	5206.35	5206.45

5207 COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE:

5207.10 Containing 85% or more by weight of cotton
5207.90 Other

VEGETABLE FIBERS & YARNS OF CHAPTER 53; PAPER YARNS

Classifying Vegetable Fibers

It is very important to recognize that headings 5301-5305 are not uniform as to what types of vegetable materials are covered. Some vegetable materials are covered throughout the full range, from plants as harvested, through to fibers ready for spinning; while other materials are more limited, as follows:

Headings 5301-5302 (flax or true hemp) may be either in the condition as harvested (raw), or processed somewhat beyond the raw state. They may be in condition ready for spinning, but they may not be spun (see yarns, below).

Heading 5303 (jute and other textile bast fibers except for flax, true hemp and ramie), covers the stalks of these plants, as well as more advanced products (but not spun yarns). Generally (see exception below for broom fibers), the products of heading 5303 may be the raw stalks removed from the stems, or may be crushed, carded or combed in preparation for spinning. Included in this group, as listed in the Explanatory Note (alphabetized here for convenience), are:

Abroma augusta
Abutilon hemp
Abutilon avicennae
Ambari hemp
Aramina

Benares hemp
Bimlipatam
Bimli jute
Bombay hemp
Cadillo

Caesarweed	Madagascar jute
Calcutta hemp	Madras hemp
Carapicho	Malva roxa
China jute	Malva blanca
Ching-ma	Malvaisco
Clappertonia ficifolia	Meshta
Congo jute	Nettles
Corchorus olitorius	Paka
Corchorus capsularis	Papoula de Sao Francisco
Crotalaria juncea	Polompon
Cuba jute	Punga
Dah	Queensland hemp
Devil's cotton	Red jute
Escobilla	Rosella hemp
Gambo hemp	Roselle
Guaxima	Siam jute
Guaxima	Siam jute
Hibiscus cannabinus	Sida
Hibiscus hemp	Sunn
Hibiscus sabdariffa	Thespesia
Indian flax	Tien-Tsin
Indian	Tossa
Java jute	Triumfetta
Julburpur jute	True jute
Kenaf	Urena sinuata
Kenaf	Urena lobata
King-ma	White jute

The group (heading 5303) also includes broom fibers, from the bast of the Spanish broom (*Spartium junceum*) or common broom (*Cytisus scoparius*), except that broom fibers and other bast fibers that are NOT of a kind usually used for textiles are covered in chapter 14; they fall in 5303 ONLY IF they have been crushed, carded or combed in preparation for spinning (see "spinning" guidelines in discussion of headings 5304-5305, below).

Headings 5304-5305 cover certain vegetable materials obtained from the leaves of Sisal, genus *Agave*, Abaca, Coconut and various other plants, as well as ramie, which is obtained from the stalk of its plant. Included in this group (alphabetized here for convenience), as listed in the Explanatory Note, are the following (those asterisked, and any other vegetable materials not enumerated in the Explanatory Note, go in these headings only if they are treated in a manner indicating their use for textile purposes):

Abaca	Agave sisalana
Agave lechugilla *	Agave foetida
Agave cantala	Alfa *
Agave tequilana	Aloe fiber
Agave funkiana *	Arghan
Agave americana	Berandine *
Agave fourcroydes	Beraudine peat *

Boehmeria nivea bast	Mauritius hemp
Boehmeria-tenacissima bast	Mexican hemp *
Bowstring hemp	Musa textilis Nee
Bromeliaceae family	New Zealand flax
Cantala	New Zealand hemp
Caroa	Peat fiber *
Cattail plant fiber*	Phormium tenax
China grass bast	Pina
Coconut	Pineapple fibers
Coir	Pita floja
Colombia pita	Pita
Curana	Piteira
Esparto *	Ramie
Furcraea gigantea	Rhea bast
Green ramie bast	Sansevieria
Haiti hemp	Silkgrass
Henequen	Sisal
Ifehemplstle *	Tampico *
Ixtle *	Typha *
KaratesMaguey	White ramie bast
Manila hemp	Yucca

These headings cover fibers obtained from leaves, or, in the case of ramie, fibers obtained from the stalks. (The plants themselves or the untreated leaves would remain in chapter 14.) Processes differ for the various plants, but in all cases the raw material must be broken down into fiber form to be classified here (these fibers may be relatively short like cotton or wool, or they may be filaments several meters long). However, it must be repeated that CERTAIN materials (* those asterisked in the above list, and any other vegetable materials not enumerated in the Explanatory Note) go in these headings only if they are treated in a manner indicating their use for textile purposes. Generally, this would mean that they have been carded or combed in preparation for spinning. This means that the stalks or leaves have been (1) broken down into fine fibers; and (2) carded, combed or aligned in parallel fashion (in a form commonly known as tow, rovings or sliver).

Classifying Yarns, Braids, and Fabrics of Vegetable Fibers

Heading 5306-5308 vegetable fiber yarns must be made of spun vegetable fibers. To be “spun,” the stalks or leaves must have been (1) broken down into fine parallel fibers, commonly known as tow, rovings or sliver; (2) carded, combed or aligned in parallel fashion in some manner, and (3) caused to adhere to each other by means of spinning. Spinning is a twisting process whereby the materials which have been broken down into fibers and aligned in a parallel fashion are twisted together until they cling to each other well enough to remain in the form of a yarn. This type of twisting is distinguished from the process of taking two or more finished yarns or other materials and twisting them together to form a plied yarn.

So-called “yarns” that are made of TWISTED unspun vegetable MATERIALS, but not of SPUN vegetable FIBERS, are not classified as yarn, but remain in headings 5301-5305 (or in chapter 14, as appropriate). Because they are not “yarns,” these twisted vegetable materials cannot be classified as twine, cordage, rope or cable in heading 5607 either, even if they meet the decitex requirements. Note the distinction in the preceding paragraph between SPINNING and TWISTING.

Spun vegetable fibers (yarns) that meet the definition of twine, cordage, rope or cable are classified in heading 5607. Otherwise they fall in headings 5306-5308.

Spun vegetable fibers (yarns) that are braided would be classified in headings 5607 or 5808, depending on the tightness of the braid.

Other (i.e., unspun) vegetable materials that are braided would probably be classified in chapter 46.

Similarly, if a fabric is woven from spun yarns of headings 5306-5308, it would be classified in headings 5309-5311. If a fabric is woven from unspun vegetable material of headings 5301-5305, it cannot be classified in chapter 53.

Paper Yarn

Paper yarns are separately provided for in heading 5308, by means of a separate description in the heading language, after a semicolon, for “paper yarn.” According to the Explanatory Notes, paper yarns are obtained by twisting/rolling lengthwise strips of moist paper, but not simply by folding paper one or more times lengthwise. Note that these criteria are entirely different from those for vegetable fibers yarns and products thereof, discussed above. Paper yarn is not considered yarn of vegetable fibers; it just happens to have been placed in the same chapter as vegetable fibers. Do not confuse the criteria for vegetable fiber yarns (must be made of spun vegetable fibers), with those for paper yarns (must be made by twisting/rolling lengthwise strips of moist paper).

MAN-MADE FILAMENT, STRIP & STAPLE FIBERS, AND YARNS THEREOF

Man-Made Filaments And Fibers

Note 1 to Chapter 54 defines man-made fibers as staple fibers and filaments of organic polymers produced either by polymerization of organic monomers or by chemical transformation of natural organic polymers.

Man-made fibers are further subdivided into two broad classes based on the production process used to obtain them. “Synthetic” man-made fibers are produced by polymerization of organic monomers (an organic molecule is a chemical that contains carbon and was derived originally from living matter). In general these monomers are

derived from petroleum distillates and the process involves the linking together of the monomers by chemical means. For example the organic monomer ethylene is connected in a continuous chain of repeating ethylene monomers to form polyethylene which is extruded through a spinneret to form a polyethylene fiber.

The second class of man-made fibers is the “artificial” man-made fibers. These fibers are produced by transforming natural organic polymer. In other words, these products existed as polymers in the natural state such as cellulose in wood and are broken down and reassembled in artificial fibers. Since they had a pre-existence as polymers, their manufacturing process is distinctly different.

The Explanatory Notes to chapter 54 provides a list of the most common “synthetic” fibers which include acrylic, modacrylic, polypropylene, nylon and other polyamides, polyester, polyethylene, polyurethane, triviny, and vinylal. Among the “artificial” fibers are three subclasses. “Artificial” cellulosic fibers include viscose rayon, cuprammonium rayon, and cellulose acetate including tri-acetate. The second subclass of “artificial” man-made fibers is derived from protein from plant and animal sources. These include casein, a derivative of milk, and fibers produced from corn soya bean and nut proteins. The last subclass of “artificial” man-made fibers is the alginate fibers which are derived from seaweed and are based on calcium alginate.

Man-made fibers are also differentiated by their physical form. Chapter 54 provides for man-made filaments and Chapter 55 man-made staple fibers. Staple man-made fibers are in general short fibers usually measuring 25 to 180 millimeters in length which have been cut from continuous filament man-made fibers. The short fibers are then in most cases spun into yarns. Man-made filaments are continuous fibers which have been produced by extruding the polymerized chemical through spinnerets and are often miles in length.

Since only organic polymers may be considered man-made fiber, several types of yarn and fabric which one might think of as man-made fiber are not considered such under the HTSUS. The most obvious examples of this are glass fiber yarns and fabrics and carbon fiber yarns and fabrics. Note 1(r) of Section XI excludes glass fibers and articles of glass fibers from the textile section. Similarly Note 1(q) of Section XI excludes carbon fibers and articles of carbon fiber from the textile section.

Man-Made Fiber and Filament Production

Generally, production of man-made fibers or filaments begins with bringing the raw materials to a liquid state. In the case of synthetic polymers, this is done by subjecting them to high temperatures. In the case of cellulosic materials, the method generally involves creating a solution of the cellulosic raw materials such as wood pulp and a solvent. The materials in this liquid state are then subject to an extrusion process.

The process of extrusion is sometimes called “spinning,” a term borrowed from the sericulture industry because it finds its analogue in the process employed by the

silkworm in spinning its cocoon. The silkworm forms in its internal glands a liquid solution which it discharges through two external orifices called “spinnerets” located below its mouth. When emitted, the two threads combine into a single thread and harden immediately upon exposure to air. In much the same way, the spinning solution is conveyed to the so-called spinning frame which consists of rows of jetholders carrying spinning nozzles at their extremities. These nozzles consist of metal caps made of a hard, noncorrosive, lightweight, precious metal or alloy. They are perforated with circular, concentrically-arranged openings of almost microscopic size, ranging from three to five one-thousandths of an inch in diameter. Corresponding as they do to orifices of the silkworm, they are also called “spinnerets.”

The apertures of the spinnerets vary in shape according to whether filaments or ribbon-like bands are to be produced. If the former, they vary in size according to the denier of the yarn or fibers desired. By varying the number and size of the spinneret openings, there are produced fine yarns and spinning yarns on the one hand, and coarse monofilaments on the other.

For some materials, the liquid or the solution is forced through the tiny holes of spinnerets into an acid bath, which causes the material to solidify (“regenerate”) into continuous filament. Other materials will solidify upon exposure to water or to air, or to lower temperatures.

After extrusion, washing and finishing, filaments are generally wound onto spools and may later be put up on warp beams to be used in weaving.

Man-Made Staple Fiber Production

Man-made staple fibers are generally made by cutting filaments into shorter lengths.

The filament is first produced in the form of tow, which is a large group of untwisted strands (tariff definition: “Headings Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications: (a) Length of tow exceeding 2 m; (b) Twist less than 5 turns per meter; (c) Measuring per filament less than 67 decitex; (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length; (e) Total measurement of tow more than 20,000 decitex.”). If the tow meets all of these criteria except length, it would be classified in heading 5503 or 5504.

The tow is then either cut or broken into shorter lengths, the length depending on what is required for the particular lot of staple fiber being produced. The staple fiber that results then needs to be further processed in order to become yarn. It is notable, however, that there is a “tow-to-top” process for man-made fibers, whereby the normal carding and combing steps are skipped and a sliver-like product (“tops”) is produced directly. Whatever the method by which these “tops” are produced, the material will

then be subjected to processes similar to those that either cotton or wool fibers undergo in order to become yarns.

Man-Made Fiber Yarns

Filament or staple fiber yarns are produced from man-made filaments or man-made staple fibers, in much the same way that silk yarns are twisted from grouped silk filaments, or cotton or wool yarns are produced from carded or combed fibers. The tariff subheading outlines on the following two pages are intended to serve as a guide to classifying man-made filament and fiber yarns “at a glance” at the six-digit (subheading) level. Refer to discussions earlier in this booklet for definitions of the key terms. All of the key terms found in the man-made filament and man-made fiber chapters have been defined earlier in this booklet.

Table 6 Man-Made Filament Yarns and Strips at a Glance

5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.
5401.10	Of synthetic filaments
5401.20	Of artificial filaments
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCL. SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.
5402.10	High tenacity yarn of nylon or other polyamides
5402.20	High tenacity yarn of polyester
	Textured yarn:
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex
5402.32	Of nylon or other polyamides, measuring per single yarn more than 50 tex
5402.33	Of polyesters
5402.39	Other
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:
5402.41	Of nylon or other polyamides
5402.42	Of polyesters, partially oriented
5402.43	Of polyesters, other
5402.49	Other
	Other yarn, single, with a twist exceeding 50 turns per metre:
5402.51	Of nylon or other polyamides
5402.52	Of polyesters
5402.59	Other
	Other yarn, multiple (folded) or cabled:
5402.61	Of nylon or other polyamides
5402.62	Of polyesters
5402.69	Other
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCL. ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.
5403.10	High tenacity yarn of viscose rayon
5403.20	Textured yarn

	Other yarn, single:
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre
5403.33	Of cellulose acetate
5403.39	Other
	Other yarn, multiple (folded) or cabled:
5403.41	Of viscose rayon
5403.42	Of cellulose acetate
5403.49	Other
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm.
5404.10	Monofilament
5404.90	Other
5405	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm.
5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.
5406.10	Synthetic filament yarn
5406.20	Artificial filament yarn

Table 7 Man-Made Staple Fiber ("Spun") Yarns at a Glance

5508	SEWING THREAD OF MAN-MADE STAPLE FIBERS, WHETHER OR NOT PUT UP FOR RETAIL SALE.
5508.10	Of synthetic staple fibers
5508.20	Of artificial staple fibers
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBERS, NOT PUT UP FOR RETAIL SALE.
	Containing 85% or more by weight of staple fibers of nylon or other polyamides:
5509.11	Single yarn
5509.12	Multiple (folded) or cabled yarn
	Containing 85% or more by weight of polyester staple fibers:
5509.21	Single yarn
5509.22	Multiple (folded) or cabled yarn
	Containing 85% or more by weight of acrylic or modacrylic staple fibers:
5509.31	Single yarn
5509.32	Multiple (folded) or cabled yarn
	Other yarn, containing 85% or more by weight of synthetic staple fibers:
5509.41	Single yarn
5509.42	Multiple (folded) or cabled yarn
	Other yarn, of polyester staple fibers:
5509.51	Mixed mainly or solely with artificial staple fibers
5509.52	Mixed mainly or solely with wool or fine animal hair
5509.53	Mixed mainly or solely with cotton
5509.59	Other
	Other yarn, of acrylic or modacrylic staple fibers:
5509.61	Mixed mainly or solely with wool or fine animal hair

5509.62	Mixed mainly or solely with cotton
5509.69	Other
	Other yarn:
5509.91	Mixed mainly or solely with wool or fine animal hair
5509.92	Mixed mainly or solely with cotton
5509.99	Other
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBERS, NOT PUT UP FOR RETAIL SALE.
	Containing 85% or more by weight of artificial staple fibers:
5510.11	Single yarn
5510.12	Multiple (folded) or cabled yarn
5510.20	Other yarn, mixed mainly or solely with wool or fine animal hair
5510.30	Other yarn, mixed mainly or solely with cotton
5510.90	Other yarn
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBERS, PUT UP FOR RETAIL SALE.
5511.10	Of synthetic staple fibers, containing 85% or more by weight of such fibers
5511.20	Of synthetic staple fibers, containing less than 85% by weight of such fibers
5511.30	Of artificial staple fibers

INVOICING REQUIREMENTS

Yarns

19 CFR 141.89 specifies invoice requirements for yarns as follows:

- (1) All yarn invoices should show:
 - (a) Fiber content by weight;
 - (b) whether single or plied;
 - (c) whether or not put up for retail sale (See Section XI, Note 4, HTSUS);
 - (d) whether or not intended for use as sewing thread;
- (2) If chief weight of silk -- show whether spun or filament;
- (3) If chief weight of cotton -- show:
 - (a) Whether combed or uncombed
 - (b) Metric number (mn)
 - (c) Whether bleached and/or mercerized;
- (4) If chief weight of man-made fiber -- show:
 - (a) Whether filament, or spun, or a combination of filament and spun
 - (b) If a combination of filament and spun -- give percentage of filament and spun by weight.
- (5) If chief weight of filament man-made fiber -- show:
 - (a) Whether high tenacity (See Section XI, note 6 HTSUS).
 - (b) Whether monofilament, multifilament or strip
 - (c) Whether texturized
 - (d) Yarn number in decitex
 - (e) Number of turns per meter
 - (f) For monofilaments -- show cross sectional dimension in millimeters

- (g) For strips -- show the width of the strip in millimeters (measure in folded or twisted condition if so imported).

Although 19 CFR provides no specific invoicing requirements for fiber or for twine, cordage, rope or cable, or for textile fibers, 19 CFR 141.86(3) requires:

A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, and symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed...

19 CFR 141.87 further requires that:

Whenever the classification or appraisal of merchandise depends on the component materials, the invoice shall set forth a breakdown giving the value, weight, or other necessary measurement of each component material in sufficient detail to determine the correct duties.

Based on these general requirements, the following (non-regulatory) invoicing *guidelines* have been developed:

Twine, Cordage, Rope, or Cable

- (1) State fiber content (sisal, polypropylene, nylon, etc.).
- (2) State whether braided or twisted. If twisted, provide weight per unit length in decitex and direction of twist ("S" or "Z").
- (3) If the item is twisted or braided around a core, describe the core material (e.g., rubber strands, braided cord, etc.)
- (4) Provide diameter in millimeters or centimeters.
- (5) Describe in what condition the item will be imported (i.e., length, in rolls, coils or bales).
- (6) If the item is made of strip, state the width of that strip in both its folded and unfolded condition and state whether or not that strip is fibrillated.
- (7) If the item is single, Z-twisted and of sisal or other textile fibers of the genus agave, provide the minimum twine breaking force.
- (8) If the item is single, Z-twisted, of polyethylene or polypropylene and stabilized against degradation by sunlight, provide the minimum twine breaking force and the average minimum knot breaking force.
- (9) Indicate whether there are loops, hooks or other fittings on one or both ends of the item.
- (10) If the item is dedicated for some special use (such as mountain climbing), state that use and indicate how the item is so dedicated (e.g., length etc.).

Fibers

Similarly, the following *guidelines* have been developed for fibers:

- (1) All invoices for fibers should state the fiber content by percentage by weight.
- (2) All invoices for wool and animal hair should state:
 - (a) the animal source from which the fiber is obtained
 - (b) the condition (greasy, shorn, unimproved, degreased, scoured, fleece washed, carbonized, carded, combed etc.) of the fiber
 - (c) the grade (finer than 40's but not finer than 44's, etc.) of each lot of wool, specifying the standards used (U.S. official standards, etc.)
 - (d) the net weight of each lot of wool or hair in the condition in which it is shipped, and the shipper's estimate of the clean yield of each lot by weight or percentage.
- (3) All invoices for raw cotton should state:
 - (a) whether harsh or rough cotton
 - (b) the staple length
 - (c) the variety of cotton, such as Karnak, Gisha, Pima, Tanguis, etc.
- (4) All invoices for raw vegetable fibers should state:
 - (a) the type of fiber (flax, jute, hemp, etc.)
 - (b) whether the fiber is raw, retted, broken, scutched, or otherwise processed.
- (5) All invoices for man-made staple fibers should state:
 - (a) fiber content
 - (b) whether the fiber is carded, combed, or otherwise processed for spinning.

APPENDIX A: USEFUL CONVERSION FACTORS

WEIGHT

1 kilogram = 2.2046 pounds

1 ounce = 28.35 grams

FORCE

1 pound-force = 4.448 Newtons

1 kilogram-force = 9.807 Newtons

1 kilogram-force = 2.2046 pounds-force

DISTANCE

1 inch = 2.54 centimeters

1 yard = 0.9144 meters

1 kilometer = .6214 miles

LINEAR DENSITY

Decitex = number of grams per 10,000 meters

*NM Metric cotton yarn number = 1.6933 x *NE English cotton yarn number

NM = 10,000 / Decitex

NM = 9,000 / Denier

Decitex = 10 x Tex

Decitex = 10,000 / NM

Decitex = 5,900 / NE

Decitex = 1.111111 x Denier

Decitex = 14,880,000 / number of feet per pound

TENACITY

1 gram/denier = 8.827 centinewtons/tex

1 millinewton/decitex = 1 centinewton/tex

Note: NE=English Number; NM=Metric Number

APPENDIX B: BURN TEST

Background

Textile fibers are complex chemical substances. As such, they exhibit varying behavior when they burn; for example, color of smoke and type of residue. The burning test is a simple method to identify fibers because all that is needed is a flame and knowledge of the burning properties. Relatively little skill or training is required, and it is a quick test since it lasts only as long as the material burns.

The burning test is not only useful to those who have no other means of identification available, but is also useful as a confirmatory test to those doing fiber analysis by other means. For example, under the microscope, regular nylon and polyester have the same appearance. While it is usually not possible to tell them apart solely by using the microscope, it is usually possible to distinguish between these two fibers by burning them.

Limitations

The burning test does have certain limitations. The burning behavior of the fiber may be affected by the finish applied to the fiber. For example, a flame-retardant finish on a cotton fabric greatly reduces the degree of flammability, while napping or brushing of the same fabric increases the rate of burning.

Also, the presence of blends often complicates the identification of fibers by burning. Two or three different kinds of fiber burning together in one yarn may be difficult to distinguish. However, with practice, many common blends, such as polyester and wool, can be identified by this method.

Some fibers burn almost identically because they have the same chemical composition. Cotton, flax, ramie, and viscose rayon are examples. Other methods must be used to differentiate these four.

Method

In the burning test, the following items are considered: (a) melting and/or burning characteristics; (b) appearance, shape, feel and color of the residue or remains after burning. (See Table 8). The method is as follows:

1. Lay out a sheet of aluminum foil 6 to 9 inches square to act as a fireproof surface on which to work
2. Yarns (warp yarns and filling yarns) will run perpendicular to each other in a fabric. Separate several yarns from both the horizontal and vertical directions. The yarns should be 4 to 5 inches in length.
3. Twist at least 4 to 6 yarns together to form a bundle about 1/8 inch in diameter.
4. Hold the bundle with tweezers (or between coins) such that about 3 inches are available to burn. Keep the fiber bundle as horizontal as possible.
5. Bring the fiber close to the flame but not into the flame. Note if the fiber melts. Note if the fiber shrinks away from the flame. Note if the burned end of the fiber forms an ash, a bead or other characteristic noted in Table 8.
6. Ignite the fiber. Note if the fiber self-extinguishes (flame goes out when lighter removed). Note the color of the smoke; is it very dark or black? Rate of burning is generally not useful since it depends on the size of the bundle and other such factors, but man-made fibers generally burn faster than natural fibers.

Safety Notes

1. To avoid burns do not hold the fibers in the hand. Do not bring flame too close to the head or hair, especially facial hair.
2. It is better to use a butane lighter than a match.

Table 8 Burning Characteristics of Textile Fibers

Fiber	Burn or melt	Shrinks from flame?	Residue	Other Properties
acetate	burns & melts	yes	dark, hard, solid bead	acid (hot vinegar) odor
acrylic	burns & melts	yes	hard, irregularly shaped bead	flame gives off black smoke; acid odor

aramid	burns & melts	yes	hard, black bead	self-extinguishing
cotton	burns	no	fine, feathery gray ash	odor similar to burning paper
flax, hemp, jute, ramie	burns	no	fine, feathery gray ash	odor similar to burning paper
glass	melts at high temperature not attainable with lighter	very slowly		flame resistant fiber; heat from lighter will not cause fiber to melt
modacrylic	burns & melts	yes	hard, black, irregular bead	self-extinguishing; acrid chemical odor
novoloid	burns at high temperature not attainable with lighter	yes	retains shape but turns black	heat from lighter will not cause fiber to burn
nylon	burns & melts	yes	hard, cream colored bead; if fibers are overheated, bead will become dark	flaming usually caused by finish present; drops of melted fiber may fall from heated portion of sample; celery odor
olefin	burns & melts	yes	hard, tan bead	flame gives off black smoke; chemical odor
polyester	burns & melts	yes	hard, cream colored bead; if fibers are overheated, bead will become dark	drops of melted fiber may fall from heated portion of sample; flame gives off black smoke; chemical odor
rayon	burns	no	fine, feathery gray ash	
rubber	burns rapidly and melts	yes	tacky, soft black residue	
saran	burns & melts	yes	hard, black irregular bead	self-extinguishing; chemical odor
silk	burns	yes	black, hollow irregular bead which crushes easily to a gritty black powder	
spandex	burns & melts	no	soft, black ash	
triacetate	burns & melts	yes	dark, hard, solid bead	chemical odor

vinal	burns & melts	yes	hard, tan bead	chemical odor
vinyon	burns & melts	yes	hard, black irregular bead	acid odor
wool, mohair, cashmere, alpaca	burns	yes	black, hollow irregular bead which crushes easily to a gritty black powder	

ADDITIONAL INFORMATION

The Internet

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December, 1999 the CEBB has been only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <http://www.customs.gov>.

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone 202-512-1800. A bound, 2000 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1999 through March 2000, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin*, described below.

Customs Bulletin

The *Customs Bulletin and Decisions* ("*Customs Bulletin*") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

- *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00. **Please note that the tape does not discuss any changes made by the Trade and Development Act of 2000 (Pub. L. 106-200, May 18, 2000)**
- *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is \$15.00.
- *Account Management: Team Building for World Trade*, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers (“accounts”) relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.
- *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the “*What Every Member of the Trade Community Should Know About:...*” series. As of the date of this publication, the subjects listed below were available.

- ⁴ 1. Customs Value ('5/96, ⁴Revised 12/99)
- 2. Raw Cotton: Tariff Classification and Import Quotas ('5/96, Revised 8/2000)
- 3. NAFTA for Textiles & Textile Articles ('5/96, Revised 8/2000)
- ⁵ 4. Buying & Selling Commissions ('6/96, Revised 1/2000)
- 5. Fibers & Yarn ('8/96, Revised 9/2000)
- ³ 6. Textile & Apparel Rules of Origin ('10/96, Revised 11/98)
- ¹ 7. Mushrooms (10/96)
- ¹ 8. Marble (11/96)
- ¹ 9. Peanuts (11/96)
- ⁵ 10. Bona Fide Sales & Sales for Exportation ('11/96, Revised 1/2000)
- ² 11. Caviar (2/97)
- ² 12. Granite (2/97)
- ⁵ 13. Distinguishing Bolts from Screws (²5/97, Revised 6/2000)
- ² 14. Internal Combustion Piston Engines (5/97)
- ² 15. Vehicles, Parts and Accessories (5/97)
- ² 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
- ² 17. Tariff Classification (11/97)
- ² 18. Classification of Festive Articles (11/97)
- ³ 19. Ribbons & Trimmings (1/98)
- ³ 20. Agriculture Actual Use (1/98)
- ³ 21. Reasonable Care (1/98)
- ³ 22. Footwear (1/98)
- ³ 23. Drawback (3/98)
- ³ 24. Lamps, Lighting and Candle Holders (3/98)
- ³ 25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
- ³ 26. Rules of Origin (5/98)
- ³ 27. Records and Recordkeeping Requirements (6/98)
- ³ 28. ABC's of Prior Disclosure (6/98)
- ³ 29. Gloves, Mittens and Mitts (6/98)
- ³ 30. Waste & Scrap under Chapter 81 (6/98)
- ³ 31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
- ³ 32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
- ⁴ 33. Knit to Shape Apparel Products (1/99)
- ⁴ 34. Hats and Other Headgear (under HTSUS 6505) (3/99)
- ⁴ 35. Customs Enforcement of Intellectual Property Rights (6/99)
- ⁴ 36. Classification of Children's Apparel (6/99)
- ⁵ 37. Accreditation of Laboratories and Gaugers (⁴9/99, Revised 3/2000)
- ⁴ 38. Classification of Sets (9/99)
- ⁴ 39. Marking Requirements for Wearing Apparel (9/99)
- ⁴ 40. Fiber Trade Names & Generic Terms (11/99)
- ⁴ 41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)
- ⁵ 42. Diodes, Transistors & Similar Semiconductor Devices (1/2000)
- ⁵ 43. Soldering and Welding Machines and Apparatus (1/2000)
- ⁵ 44. Cane and Beet Sugar (Quota, Classification & Entry) (1/00, Revised 3/2000)

- ⁵ 45. Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof (1/2000)
- ⁵ 46. Writing Instruments of Heading 9609 HTSUS (1/2000)
- ⁵ 47. New Decisions on Candle Holders v. Decorative Glass Articles (2/2000)
- ⁵ 48. Customs Brokers (3/2000)
- ⁵ 49. Proper Deductions for Freight and Other Costs from Customs Value (3/2000)
- ⁵ 50. Table and Kitchen Glassware (3/2000)
- ⁵ 51. Coated Nonalloy Flat-Rolled Steel (3/2000)
- ⁵ 52. Customs Administrative Enforcement Process: Fines, Penalties, Forfeitures and Liquidated Damages (4/2000, Revised 6/2000)
- ⁵ 53. Wadding, Gauze, Bandages & Similar Articles (HTSUS 3005) (4/2000)
- ⁵ 54. Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 & 8430) (4/2000)
- ⁵ 55. Classification and Marking of Watches and Clocks (5/2000)
- 56. Colored Bubble Glass (and Other Special Types of Glassware)(8/2000)

■ indicates publications which are, or will be, available for downloading from the Customs Electronic Bulletin Board or through Customs web site on the Internet: <http://www.customs.gov>

¹ denotes reprinted in *30/31 Customs Bulletin No.50/1*, January 2, 1997;

² denotes reprinted in *32 Customs Bulletin No.2/3*, January 21, 1998;

³ denotes reprinted in *32 Customs Bulletin No. 51*, December 23, 1998;

⁴ denotes reprinted in *33 Customs Bulletin No. 51*, December 22, 1999;

⁵ denotes reprinted in *34 Customs Bulletin No. 25*, June 21, 2000.

Check the Customs Internet web site for more recent publications.

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954,

Pittsburgh, PA 15250-7054. This publication is also available on the Customs Service Internet web site.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT



Visit our Internet web site: <http://www.customs.gov>